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American Trucking

A STATE BY STATE BREAKDOWN OF HIGHWAY TAXES
SHOWING THE PORTION OF SUCH TAXES PAID BY
MOTOR TRUCKS, AND A COMPARISON OF THE TAXES
PAID BY TRUCKS WITH THE COST OF HIGHWAYS

28TH ANNUAL EDITION

Truck Taxes by States

TRUCK TAXES BY STATES

CALENDAR YEAR 1978

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FOREWORD

In 1978 a great deal of attention was focused on our nation's highway building program, and how it is being financed. The twin forces of inflation and the oil cartel have driven up the prices of motor fuel and highway construction and maintenance costs, while highway user revenues have increased only marginally. At the same time, strident efforts were made to divert road-user revenues to other than highway purposes. However, a recent poll by the Gallup Organization shows that most Americans believe that roads and bridges are wearing out faster than they are being rebuilt, and the public would like to see more federal money spent to improve them.

As proponents of the highway program, the trucking industry believes that a growing public awareness of our highway needs and how they are financed will be beneficial to all. The truth is, the more people learn about our highways . . . who uses them and who pays for them . . . the less vulnerable they will be to "fiction" circulated by opponents of good highways.

A great deal of the propaganda being circulated by anti-highway forces concerning our highways, particularly as to who is paying for them is misleading. For example, statements have been made concerning the source of money for highway construction and maintenance which indicate that the general taxpayers . . . through real estate, income and other general levies . . . are footing a large share of the highway bill. Charges that trucks in particular are enjoying a "free ride" on the nation's highways have also been given wide publicity. Of course these statements are false, and the facts refute them. It is, therefore, imperative that these myths about highway transportation, and highway finance be dispelled.

It is a fact that highways have more than paid their own way. From 1917 through 1956, motor vehicle owners and operators paid nearly $25.5 billion in *special* federal taxes on fuel, equipment, parts and accessories. These taxes, paid *only* by highway users, went into the U.S. general fund. During that same period, the federal government spent only $9.2 billion in federal-aid highway programs . . . $16.3 billion less than motor vehicle owners and operators paid in these *special* taxes.

The Federal Highway Trust Fund, established by the Highway Revenue Act of 1956 as amended, has financed the entire federal highway portion of the national highway program by the utilization of exclusive taxes on motor vehicle owners and operators.

In the 22 years (calendar years 1957-1978) since the enactment of the Highway bill, highway users have paid $120.3 billion in *special* federal taxes. Some $25.4 billion of these collections continued to go into the U.S. general fund, with $94.9 billion being dedicated to the Highway Trust Fund. During this period, trucks paid $39.2 billion, or 41.3% of the dedicated funds.

In addition to the above *special* federal taxes, all motor vehicle owners and operators, during this 22-year period, paid $204.6 billion in state highway-user taxes. Trucks paid 34.4% of the total user taxes collected by the states . . . an amount exceeding $70.3 billion.

Over this 22-year span, trucks paid over $109.5 billion in combined state and federal highway-user taxes (excludes those federal tax payments that went into the U.S. general fund). This is hardly being "subsidized" or enjoying a "free ride" on the nation's highways.

This, the 28th annual edition of TRUCK TAXES BY STATES, includes a state-by-state breakdown of state and federal user taxes paid by all highway users, as well as the portion of these taxes paid by trucks. This issue is based on calendar year 1978 statistics which were the latest complete data available at time of publication.

Regular users of *Truck Taxes by States* will recognize that publication of this edition is much later than usual. We regret the delay which resulted from problems encountered by the Federal Highway Administration in the compilation of state data. An explanation of the data as well as sources for this publication are given in the explanatory remarks at the end of the state tables.

THE 1978 HIGHWAY-USER TAX PICTURE AT A GLANCE

HIGHWAY RECEIPTS VERSUS HIGHWAY EXPENDITURES

When the total amount of money collected from *special* taxes on highway users is compared with the total money spent on highways, over any representative period, highway users have paid in more than has been spent on highways at the state and federal level. In addition, highway users have also paid more than their share of local road and street expenditures. For example, in 1978 the several states collected $16,652,361,000 in *special* highway-user taxes and spent $10,712,629,000 in state monies for state-administered highways. Fortunately, today most of this excess of collections over outlays for state roads finds its way to local roads and streets through state assistance to local jurisdictions.

DIVERSION

While it is true that in some cases money is appropriated for highways out of the states' general fund, it is also true that in other cases funds derived from *special* state taxes on highway users are placed in the general funds. In fact, data published by the Federal Highway Administration indicate a continuing diversion of state highway-user revenues to non-highway purposes. Latest reports indicate that $2,094,433,000 of the receipts from state imposts on highway users were devoted to non-highway purposes during 1978. This situation exists despite wide recognition that the benefits of good highways extend to the public in general and not just to users.

TRUCKS PAY THEIR WAY

In 1978, trucks which comprised 20.1% of total motor-vehicle registrations, paid 38.1% of all *special* motor-vehicle taxes collected by the several states. The $6,346,034,000 in such taxes collected from truck owners and operators was equivalent to 178.5% of the $3,555,162,000 in capital outlay from state sources and 180.5% of the $3,516,455,000 for maintenance on the state-administered systems of all the states. It represents 59.2% of the total expenditures for capital outlay, maintenance, administration, police and financing on the state systems.

TOTAL TRUCK TAXES

Truck owners and operators paid an additional $3,323,368,000 in federal highway user taxes in 1978. Exclusive of special county and municipal taxes, and bridge, tunnel, ferry and road tolls, for which data are not available, trucks paid a total of $9,669,402,000 at the federal and state level in *special* taxes and fees in 1978. Truck payments amounted to 40.9% of the combined state highway-user taxes and federal highway-user automotive excises earmarked for highways. Trucks' share of total federal funds was 47.7% in 1978.

TRUCKING IS NOT EXEMPT

All of the above taxes are in addition to regular taxes such as real and personal property taxes, income taxes, sales taxes and other levies assessed against truck owners and operators in common with other taxpayers.

FORECAST FOR 1979

It is estimated that total 1979 private and for-hire motor vehicle registrations will reach 156,972,400 units. Private and for-hire trucks are expected to increase to 20.4% of total registrations, totaling an estimated 32,040,700 units. This represents a 5.4% increase over the 30,411,106 trucks registered in 1978.

The Federal Highway Administration has estimated total 1979 state highway-user revenues at $17,046,115,000. Based on our 1978 findings and other factors, it is estimated that trucks will pay $6,505,442,000 in state highway-user taxes in 1979.

Reports for 1979 show truck factory sales (trucks weighing over 10,000 pounds GVW) down 11.5% from 1978. However, truck trailer shipments, for 1979, were up 7.4% over 1978 . . . 209,389 units compared with 194,976 units.

Based on reports on the Federal-Aid Highway Program for the four quarters of 1979 from the U. S. Department of Transportation, as well as the above trends in sales and shipments of automotive equipment, our preliminary estimate indicates that trucks will pay about $3.4 billion in federal Highway Trust Fund taxes in 1979, or some 48.5% of the total collections from highway users.

SUMMARY OF STATE AND FEDERAL HIGHWAY-USER TAXES IN THE UNITED STATES BY YEARS

(All dollar amounts expressed in 1,000's)

Calendar Year	STATE HIGHWAY-USER TAXES			FEDERAL HIGHWAY-USER TAXES*			TOTAL HIGHWAY-USER TAXES*		
	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck % of Total	All Motor Vehicles	Trucks	Truck % of Total
1957	$ 4,568,463	$ 1,492,816	32.7	$ 1,926,635	$ 611,909	31.8	$ 6,495,098	$ 2,104,725	32.4
1958	$ 4,666,668	$ 1,529,129	32.8	$ 1,907,122	$ 641,287	33.6	$ 6,573,790	$ 2,170,416	33.0
1959	$ 5,090,916	$ 1,653,874	32.5	$ 2,108,887	$ 732,037	34.7	$ 7,199,803	$ 2,385,911	33.1
1960	$ 5,320,719	$ 1,709,428	32.1	$ 2,712,015	$ 898,575	33.1	$ 8,032,734	$ 2,608,003	32.5
1961	$ 5,509,512	$ 1,772,428	32.2	$ 2,767,867	$ 919,135	33.2	$ 8,277,379	$ 2,691,563	32.5
1962	$ 5,822,245	$ 1,898,503	32.6	$ 3,003,040	$ 1,093,856	36.4	$ 8,825,285	$ 2,992,359	33.9
1963	$ 6,154,129	$ 1,991,662	32.4	$ 3,326,435	$ 1,282,971	38.6	$ 9,480,564	$ 3,274,633	34.5
1964	$ 6,581,355	$ 2,149,693	32.7	$ 3,517,685	$ 1,384,695	39.4	$ 10,099,040	$ 3,534,388	35.0
1965	$ 7,007,140	$ 2,296,191	32.8	$ 3,639,093	$ 1,442,843	39.6	$ 10,646,233	$ 3,739,034	35.1
1966	$ 7,518,545	$ 2,465,355	32.8	$ 4,043,658	$ 1,707,269	42.2	$ 11,562,203	$ 4,172,624	36.1
1967	$ 7,898,371	$ 2,599,420	32.9	$ 4,075,180	$ 1,681,596	41.3	$ 11,973,551	$ 4,281,016	35.8
1968	$ 8,634,411	$ 2,830,068	32.8	$ 4,350,768	$ 1,821,592	41.9	$ 12,985,179	$ 4,651,660	35.8
1969	$ 9,502,056	$ 3,145,026	33.1	$ 4,854,357	$ 2,109,278	43.5	$ 14,356,413	$ 5,254,304	36.6
1970	$ 10,279,275	$ 3,429,468	33.4	$ 5,105,776	$ 2,202,861	43.1	$ 15,385,051	$ 5,632,329	36.6
1971	$ 10,955,007	$ 3,668,598	33.5	$ 5,291,377	$ 2,299,066	43.4	$ 16,246,384	$ 5,967,664	36.7
1972	$ 12,010,496	$ 4,045,269	33.7	$ 5,315,032	$ 2,092,554	39.4	$ 17,325,528	$ 6,137,823	35.4
1973	$ 13,142,618	$ 4,568,163	34.8	$ 5,949,122	$ 2,533,373	42.6	$ 19,091,740	$ 7,101,536	37.2
1974	$ 13,123,714	$ 4,629,327	35.3	$ 5,846,038	$ 2,518,419	43.1	$ 18,969,752	$ 7,147,746	37.7
1975	$ 13,460,139	$ 4,818,630	35.8	$ 5,602,676	$ 2,350,924	42.0	$ 19,062,815	$ 7,169,554	37.6
1976	$ 14,995,227	$ 5,456,249	36.4	$ 6,031,064	$ 2,523,164	41.8	$ 21,026,291	$ 7,979,413	37.9
1977	$ 15,695,033	$ 5,855,506	37.3	$ 6,524,952	$ 2,993,592	45.9	$ 22,219,985	$ 8,849,098	39.8
1978	$ 16,652,361	$ 6,346,034	38.1	$ 6,970,339	$ 3,323,368	47.7	$ 23,622,700	$ 9,669,402	40.9
22-Year Total	**$204,588,400**	$70,350,837	34.4	**$94,869,118**	$39,164,364	41.3	**$299,457,518**	$109,515,201	36.6

* Federal taxes include only those excises paid by highway users that were dedicated to the Highway Trust Fund.

SOURCE: Based on data compiled for the annual editions of "Truck Taxes by States," Department of Interstate Cooperation, American Trucking Associations, Inc.

1978 SPECIAL MOTOR VEHICLE TAXES PAID BY TRUCKS

State	State Highway User Taxes ($1,000)	Truck % of Total	Federal Highway User Taxes (1) ($1,000)	Truck % of Total	Total Special Taxes ($1,000)	Truck % of Total
Alabama*	$ 123,209	50.0%	$ 81,250	60.7%	$ 204,459	53.7%
Alaska	15,660	52.5	8,141	67.2	23,801	56.8
Arizona	107,335	53.1	48,616	55.0	155,951	53.6
Arkansas	86,326	46.6	49,724	56.5	136,050	49.8
California	660,311	35.8	322,434	46.5	982,745	38.7
Colorado	83,244	46.4	50,361	53.1	133,605	48.7
Connecticut	40,890	16.3	19,043	24.3	59,933	18.2
Delaware	19,073	33.0	7,921	43.9	26,994	35.6
District of Columbia	5,453	9.9	1,912	16.8	7,365	11.1
Florida	204,953	31.2	122,252	43.9	327,205	35.0
Georgia	109,674	34.4	83,233	44.1	192,907	38.0
Hawaii	12,182	27.1	6,205	35.1	18,387	29.4
Idaho	51,270	55.4	22,647	64.1	73,917	57.8
Illinois	282,626	35.4	126,926	38.7	409,552	36.4
Indiana*	183,007	49.6	114,497	59.6	297,504	53.0
Iowa	125,844	44.7	58,226	54.6	184,070	47.4
Kansas	96,717	49.4	46,143	54.1	142,860	50.8
Kentucky	174,799	47.4	70,559	57.2	245,358	49.8
Louisiana	112,916	44.8	70,778	52.8	183,694	47.6
Maine	33,074	40.3	17,708	49.2	50,782	43.0
Maryland*	114,560	27.6	47,168	40.7	161,728	30.4
Massachusetts	70,683	24.9	41,564	30.8	112,247	26.8
Michigan	232,533	36.2	147,298	49.9	379,831	40.5
Minnesota*	123,187	37.7	70,018	52.0	193,205	41.9
Mississippi	80,762	44.6	44,885	53.4	125,647	47.4
Missouri	128,373	39.5	86,577	49.4	214,950	43.0
Montana	43,657	57.4	23,772	63.9	67,429	59.6
Nebraska	68,165	49.1	33,156	56.7	101,321	51.3
Nevada	31,757	43.7	16,914	52.6	48,671	46.4
New Hampshire	17,560	23.7	9,939	37.7	27,499	27.4
New Jersey	124,202	22.6	56,641	29.4	180,843	24.4
New Mexico	57,244	53.4	33,697	60.5	90,941	55.8
New York	191,946	22.9	97,660	29.5	289,606	24.8
North Carolina*	192,411	42.9	98,882	51.1	291,293	45.4
North Dakota*	32,238	49.8	15,854	60.3	48,092	52.8
Ohio*	314,030	47.8	179,036	52.6	493,066	49.4
Oklahoma	104,259	39.1	74,272	60.4	178,531	45.8
Oregon	97,589	46.4	50,456	52.7	148,045	48.4
Pennsylvania	311,906	35.8	152,459	46.6	464,365	38.7
Rhode Island	14,212	23.5	7,080	33.3	21,292	26.0
South Carolina	74,597	35.8	44,069	44.0	118,666	38.5
South Dakota*	31,867	49.9	15,915	57.7	47,782	52.2
Tennessee	122,168	36.3	69,122	42.6	191,290	38.4
Texas*	574,717	44.8	282,708	52.0	857,425	46.9
Utah	40,199	51.2	28,215	59.4	68,414	54.3
Vermont	20,084	35.3	7,124	43.2	27,208	37.0
Virginia*	153,079	32.8	73,746	43.4	226,825	35.6
Washington	190,437	41.0	67,637	54.3	258,074	43.8
West Virginia	90,140	43.6	35,162	57.5	125,302	46.7
Wisconsin	126,495	41.9	65,025	44.7	191,520	42.8
Wyoming	42,414	66.0	18,741	67.0	61,155	66.3
United States	$6,346,034	38.1%	$3,323,368	47.7%	$9,669,402	40.9%

(1) Federal taxes include only Highway Trust Fund collections paid by highway users.

* State tax payments derived in part from special tax studies.

This study is concerned with the overall tax burden borne by motor trucks. This point is stressed because frequently attempts are made to compare taxation in one state with that in another. There may be reasons for such comparisons, but they have no place in a study of this type. The elements of highway cost in a given state, which must be recovered through highway-user taxation, are governed by the policies of each state in recognition of the particular needs of the state. A number of other factors also differentiate the truck tax story from one state to another, such as the portion of the total fleet made up by trucks, and the types of trucks registered.

UNITED STATES

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations*	151,599,514	30,411,106	20.1
Registration Fees	$ 4,761,657,000	$1,979,872,000	41.6
Miscellaneous Fees	1,893,276,000	679,172,000	35.8
Motor Fuel Taxes	9,716,246,000	3,413,077,000	35.1
Motor Carrier Taxes	281,182,000	274,913,000	97.8
Total User Taxes	**$16,652,361,000**	**$6,346,034,000**	38.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($6,346,034,000) are equivalent to:

178.5% of capital outlay of $3,555,162,000 (excluding $6,255,432,000 in Federal Highway Funds) ... or

180.5% of maintenance expenditures of $3,516,455,000 ... or

59.2% of total expenditures of $10,712,629,000 (which includes $3,641,012,000 of other expenditures on the state systems).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY UNITED STATES VEHICLES

	State	Federal***	Total
All Motor Vehicles	$16,652,361,000	$6,970,339,000	$23,622,700,000
Trucks	$ 6,346,034,000	$3,323,368,000	$ 9,669,402,000
Truck Percent	38.1%	47.7%	40.9%

* Registrations exclude publicly-owned vehicles. Truck registrations include only the power units. Total registrations include motorcycles.

** Includes expenditures on local roads and streets for the District of Columbia. The state-administered systems include 79,560 miles of local roads and 211,852 miles of secondary roads under state control. Includes expenditures of $92,565,000 for park, forest, institutional and reservation roads.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ALABAMA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,804,310	692,508	24.7
Registration Fees	$ 50,230,000	$ 25,218,000	50.2
Miscellaneous Fees	10,539,000	2,716,000	25.8
Motor Fuel Taxes	185,362,000	95,035,000	51.3
Motor Carrier Taxes	505,000	240,000	47.5
Total User Taxes	**$246,636,000**	$123,209,000	50.0

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($123,209,000) are equivalent to:

169.2% of capital outlay of $72,799,000 (excluding $190,008,000 in Federal Highway Funds) . . . or

251.1% of maintenance expenditures of $49,060,000 . . . or

74.1% of total expenditures of $166,305,000 (which includes $44,446,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ALABAMA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$246,636,000	$133,939,000	$380,575,000
Trucks	$123,209,000	$ 81,250,000	$204,459,000
Truck Percent	50.0%	60.7%	53.7%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $108,000 for park, forest, institutional and reservation roads. The state-administered systems includes 10,287 miles of local roads and 36 miles of secondary roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ALASKA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	266,994	91,027	34.1
Registration Fees	$10,274,000	$ 4,961,000	48.3
Miscellaneous Fees	2,527,000	1,085,000	42.9
Motor Fuel Taxes	16,321,000	8,944,000	54.8
Motor Carrier Taxes	691,000	670,000	97.0
Total User Taxes	**$29,813,000**	$15,660,000	52.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($15,660,000) are equivalent to:

** of capital outlay of $1,552,000 (excluding $98,193,000 in Federal Highway Funds) . . . or

48.4% of maintenance expenditures of $32,371,000 . . . or

19.2% of total expenditures of $81,742,000 (which includes $47,819,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ALASKA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$29,813,000	$12,110,000	$41,923,000
Trucks	$15,660,000	$ 8,141,000	$23,801,000
Truck Percent	52.5%	67.2%	56.8%

* Includes expenditures of $795,000 for park, forest, institutional and reservation roads. The state-administered systems includes 1,018 miles of local roads and 165 miles of secondary roads under state control.
** In 1978, 98.4% of capital outlay expenditures in Alaska were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

ARIZONA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,702,162	452,882	26.6
Registration Fees	$ 36,208,000	$ 23,028,000	63.6
Miscellaneous Fees	22,129,000	14,114,000	63.8
Motor Fuel Taxes	126,724,000	53,731,000	42.4
Motor Carrier Taxes	17,217,000	16,462,000	95.6
Total User Taxes	**$202,278,000**	$107,335,000	53.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($107,335,000) are equivalent to:

290.1% of capital outlay of $37,002,000 (excluding $110,220,000 in Federal Highway Funds) . . . or

249.9% of maintenance expenditures of $42,959,000 . . . or

88.0% of total expenditures of $121,982,000 (which includes $42,021,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ARIZONA VEHICLES

	State	Federal*	Total
All Motor Vehicles	$202,278,000	$88,435,000	$290,713,000
Trucks	$107,335,000	$48,616,000	$155,951,000
Truck Percent	53.1%	55.0%	53.6%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

ARKANSAS

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,468,012	467,462	31.8
Registration Fees	$ 40,228,000	$22,236,000	55.3
Miscellaneous Fees	13,731,000	6,000,000	43.7
Motor Fuel Taxes	130,547,000	57,310,000	43.9
Motor Carrier Taxes	787,000	780,000	99.1
Total User Taxes	**$185,293,000**	$86,326,000	46.6

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($86,326,000) are equivalent to:

127.4% of capital outlay of $67,778,000 (excluding $95,176,000 in Federal Highway Funds) . . . or

143.6% of maintenance expenditures of $60,108,000 . . . or

53.5% of total expenditures of $161,434,000 (which includes $33,548,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ARKANSAS VEHICLES

	State	Federal**	Total
All Motor Vehicles	$185,293,000	$87,976,000	$273,269,000
Trucks	$ 86,326,000	$49,724,000	$136,050,000
Truck Percent	46.6%	56.5%	49.8%

* Includes expenditures of $11,378,000 for park, forest, institutional and reservation roads.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

CALIFORNIA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	15,989,078	3,335,543	20.9
Registration Fees*	$ 909,669,000	$317,363,000	34.9
Miscellaneous Fees	63,299,000	33,351,000	52.7
Motor Fuel Taxes	857,911,000	299,411,000	34.9
Motor Carrier Taxes	11,318,000	10,186,000	90.0
Total User Taxes	**$1,842,197,000**	$660,311,000	35.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($660,311,000) are equivalent to:

*** of capital outlay of $40,069,000 (excluding $345,663,000 in Federal Highway Funds) . . . or

348.9% of maintenance expenditures of $189,237,000 . . . or

102.5% of total expenditures of $644,212,000 (which includes $414,906,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY CALIFORNIA VEHICLES

	State	Federal****	Total
All Motor Vehicles	$1,842,197,000	$694,009,000	$2,536,206,000
Trucks	$ 660,311,000	$322,434,000	$ 982,745,000
Truck Percent	35.8%	46.5%	38.7%

* Registration fees include "vehicle license, fees."
** Includes expenditures of $129,000 for park, forest, institutional and reservation roads.
*** In 1978, 89.6% of capital outlay expenditures in California were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.
**** Federal taxes include only Highway Trust Fund collections paid by highway users.

COLORADO

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,622,198	604,542	23.1
Registration Fees	$ 31,763,000	$12,336,000	38.8
Miscellaneous Fees	12,159,000	3,788,000	31.2
Motor Fuel Taxes	113,968,000	45,929,000	40.3
Motor Carrier Taxes	21,579,000	21,191,000	98.2
Total User Taxes	**$179,469,000**	$83,244,000	46.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($83,244,000) are equivalent to:

764.8% of capital outlay of $10,885,000 (excluding $127,078,000 in Federal Highway Funds) . . . or

156.2% of maintenance expenditures of $53,292,000 . . . or

84.9% of total expenditures of $98,052,000 (which includes $33,875,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY COLORADO VEHICLES

	State	Federal*	Total
All Motor Vehicles	$179,469,000	$94,785,000	$274,254,000
Trucks	$ 83,244,000	$50,361,000	$133,605,000
Truck Percent	46.4%	53.1%	48.7%

* Federal taxes include only Highway Trust Fund collections paid by highway users

CONNECTICUT

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,226,724	148,631	6.7
Registration Fees	$ 55,500,000	$14,954,000	26.9
Miscellaneous Fees	27,386,000	2,391,000	8.7
Motor Fuel Taxes	166,388,000	21,963,000	13.2
Motor Carrier Taxes	1,582,000	1,582,000	100.0
Total User Taxes	**$250,856,000**	$40,890,000	16.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($40,890,000) are equivalent to:

148.1% of capital outlay of $27,609,000 (excluding $75,778,000 in Federal Highway Funds) . . . or

93.0% of maintenance expenditures of $43,988,000 . . . or

28.4% of total expenditures of $144,170,000 (which includes $72,573,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY CONNECTICUT VEHICLES

	State	Federal**	Total
All Motor Vehicles	$250,856,000	$78,493,000	$329,349,000
Trucks	$ 40,890,000	$19,043,000	$ 59,933,000
Truck Percent	16.3%	24.3%	18.2%

* Includes expenditures of $324,000 for park, forest, institutional and reservation roads. The state-administered system includes 2,494 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

DELAWARE

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	388,540	67,231	17.3
Registration Fees	$11,674,000	$ 4,979,000	42.7
Miscellaneous Fees	12,141,000	3,201,000	26.4
Motor Fuel Taxes	33,934,000	10,893,000	32.1
Motor Carrier Taxes	—	—	—
Total User Taxes	**$57,749,000**	$19,073,000	33.0

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($19,073,000) are equivalent to:

133.2% of capital outlay of $14,317,000 (excluding $20,531,000 in Federal Highway Funds) . . . or

280.4% of maintenance expenditures of $6,801,000 . . . or

43.6% of total expenditures of $43,760,000 (which includes $22,642,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY DELAWARE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$57,749,000	$18,050,000	$75,799,000
Trucks	$19,073,000	$ 7,921,000	$26,994,000
Truck Percent	33.0%	43.9%	35.6%

* The state-administered system includes 970 miles of secondary roads and 3,130 miles of local roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

DISTRICT OF COLUMBIA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	231,820	11,153	4.8
Registration Fees	$15,447,000	$1,191,000	7.7
Miscellaneous Fees	16,318,000	1,392,000	8.5
Motor Fuel Taxes	22,364,000	2,460,000	11.0
Motor Carrier Taxes	707,000	410,000	58.0
Total User Taxes	**$54,836,000**	$5,453,000	9.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($5,453,000) are equivalent to:

80.3% of capital outlay of $6,787,000 (excluding $22,087,000 in Federal Highway Funds) . . . or

38.8% of maintenance expenditures of $14,038,000 . . . or

8.9% of total expenditures of $61,303,000 (which includes $40,478,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY DISTRICT OF COLUMBIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$54,836,000	$11,387,000	$66,223,000
Trucks	$ 5,453,000	$ 1,912,000	$ 7,365,000
Truck Percent	9.9%	16.8%	11.1%

* Reflects expenditures on local roads and streets.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

FLORIDA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	6,909,433	1,073,462	15.5
Registration Fees	$186,391,000	$ 52,673,000	28.3
Miscellaneous Fees	45,044,000	10,623,000	23.6
Motor Fuel Taxes	420,251,000	137,422,000	32.7
Motor Carrier Taxes	4,475,000	4,235,000	94.6
Total User Taxes	**$656,161,000**	204,953,000	31.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($204,953,000) are equivalent to:

126.6% of capital outlay of $161,922,000 (excluding $273,505,000 in Federal Highway Funds) . . . or

277.7% of maintenance expenditures of $73,792,000 . . . or

66.0% of total expenditures of $310,618,000 (which includes $74,904,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY FLORIDA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$656,161,000	$278,333,000	$934,494,000
Trucks	$204,953,000	$122,252,000	$327,205,000
Truck Percent	31.2%	43.9%	35.0%

* Includes expenditures of $8,634,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

GEORGIA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,708,323	750,546	20.2
Registration Fees	$ 45,664,000	$ 18,949,000	41.5
Miscellaneous Fees	7,762,000	3,012,000	38.8
Motor Fuel Taxes	263,099,000	85,770,000	32.6
Motor Carrier Taxes	1,966,000	1,943,000	98.8
Total User Taxes	**$318,491,000**	$109,674,000	34.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($109,674,000) are equivalent to:

108.7% of capital outlay of $100,925,000 (excluding $209,387,000 in Federal Highway Funds) . . . or

147.6% of maintenance expenditures of $74,289,000 . . . or

44.0% of total expenditures of $249,178,000 (which includes $73,964,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY GEORGIA VEHICLES

	State	Federal*	Total
All Motor Vehicles	$318,491,000	$188,686,000	$507,177,000
Trucks	$109,674,000	$ 83,233,000	$192,907,000
Truck Percent	34.4%	44.1%	38.0%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

HAWAII

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	531,754	76,197	14.3
Registration Fees	$14,973,000	$ 4,992,000	33.3
Miscellaneous Fees	1,121,000	189,000	16.9
Motor Fuel Taxes	28,765,000	6,961,000	24.2
Motor Carrier Taxes	54,000	40,000	74.1
Total User Taxes	**$44,913,000**	$12,182,000	27.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($12,182,000) are equivalent to:

75.2% of capital outlay of $16,193,000 (excluding $40,364,000 in Federal Highway Funds) . . . or

91.5% of maintenance expenditures of $13,312,000 . . . or

29.0% of total expenditures of $41,949,000 (which includes $12,444,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY HAWAII VEHICLES

	State	Federal**	Total
All Motor Vehicles	$44,913,000	$17,678,000	$62,591,000
Trucks	$12,182,000	$ 6,205,000	$18,387,000
Truck Percent	27.1%	35.1%	29.4%

* The state-administered system includes 435 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

IDAHO

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	789,513	275,430	34.9
Registration Fees	$18,315,000	$ 6,395,000	34.9
Miscellaneous Fees	6,861,000	4,602,000	67.1
Motor Fuel Taxes	55,785,000	28,673,000	51.4
Motor Carrier Taxes	11,600,000	11,600,000	100.0
Total User Taxes	**$92,561,000**	**$51,270,000**	55.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($51,270,000) are equivalent to

321.7% of capital outlay of $15,938,000 (excluding $40,897,000 in Federal Highway Funds) . . . or

197.8% of maintenance expenditures of $25,919,000 . . . or

85.1% of total expenditures of $60,212,000 (which includes $18,355,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY IDAHO VEHICLES

	State	Federal*	Total
All Motor Vehicles	$92,561,000	$35,305,000	$127,866,000
Trucks	$51,270,000	$22,647,000	$ 73,917,000
Truck Percent	55.4%	64.1%	57.8%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

ILLINOIS

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,287,533	1,154,824	15.8
Registration Fees	$318,261,000	$157,898,000	49.6
Miscellaneous Fees	52,499,000	11,662,000	22.2
Motor Fuel Taxes	425,871,000	111,152,000	26.1
Motor Carrier Taxes	1,914,000	1,914,000	100.0
Total User Taxes	**$798,545,000**	**$282,626,000**	35.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($282,626,000) are equivalent to

130.4% of capital outlay of $216,696,000 (excluding $192,862,000 in Federal Highway Funds) . . . or

252.9% of maintenance expenditures of $111,755,000 . . . or

59.4% of total expenditures of $475,871,000 (which includes $147,420,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY ILLINOIS VEHICLES

	State	Federal*	Total
All Motor Vehicles	$798,545,000	$327,747,000	$1,126,292,000
Trucks	$282,626,000	$126,926,000	$ 409,552,000
Truck Percent	35.4%	38.7%	36.4%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

INDIANA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,853,174	881,540	22.9
Registration Fees	$ 78,334,000	$ 45,181,000	57.7
Miscellaneous Fees	25,227,000	10,007,000	39.7
Motor Fuel Taxes	264,013,000	126,462,0000	47.9
Motor Carrier Taxes	1,358,000	1,357,000	99.9
Total User Taxes	**$368,932,000**	**$183,007,000**	**49.6**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($183,007,000) are equivalent to:

499.7% of capital outlay of $36,623,000 (excluding $110,201,000 in Federal Highway Funds) . . . or

184.5% of maintenance expenditures of $99,209,000 . . . or

82.4% of total expenditures of $222,183,000 (which includes $86,351,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY INDIANA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$368,932,000	$192,003,000	$560,935,000
Trucks	$183,007,000	$114,497,000	$297,504,000
Truck Percent	49.6%	59.6%	53.0%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $1,260,000 for park, forest, institutional and reservation roads.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

IOWA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,465,590	580,102	23.5
Registration Fees	$127,631,000	$ 60,193,000	47.2
Miscellaneous Fees	9,833,000	3,569,000	36.3
Motor Fuel Taxes	143,772,000	61,966,000	43.1
Motor Carrier Taxes	126,000	116,000	92.1
Total User Taxes	**$281,362,000**	**$125,844,000**	**44.7**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($125,844,000) are equivalent to:

136.3% of capital outlay of $92,349,000 (excluding $102,210,000 in Federal Highway Funds) . . . or

248.2% of maintenance expenditures of $50,694,000 . . . or

65.4% of total expenditures of $192,279,000 (which includes $49,236,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY IOWA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$281,362,000	$106,591,000	$387,953,000
Trucks	$125,844,000	$ 58,226,000	$184,070,000
Truck Percent	44.7%	54.6%	47.4%

* Includes expenditures of $6,208,000 for park, forest, institutional and reservation roads. The state-administered system includes 219 miles of local roads and 89 miles of secondary roads under state control.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

KANSAS

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,993,502	570,632	28.6
Registration Fees	$ 60,599,000	$37,110,000	61.2
Miscellaneous Fees	7,270,000	3,082,000	42.4
Motor Fuel Taxes	124,853,000	53,562,000	42.9
Motor Carrier Taxes	3,020,000	2,963,000	98.1
Total User Taxes	**$195,742,000**	$96,717,000	49.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($96,717,000) are equivalent to:

137.8% of capital outlay of $70,207,000 (excluding $66,488,000 in Federal Highway Funds) . . . or

189.6% of maintenance expenditures of $51,011,000 . . . or

59.4% of total expenditures of $162,960,000 (which includes $41,742,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY KANSAS VEHICLES

	State	Federal**	Total
All Motor Vehicles	$195,742,000	$85,286,000	$281,028,000
Trucks	$ 96,717,000	$46,143,000	$142,860,000
Truck Percent	49.4%	54.1%	50.8%

* Includes expenditures of $25,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

KENTUCKY

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,569,331	713,596	27.8
Registration Fees	$ 46,364,000	$ 25,267,000	54.5
Miscellaneous Fees	128,931,000	61,856,000	48.0
Motor Fuel Taxes	193,004,000	87,127,000	45.1
Motor Carrier Taxes	790,000	549,000	69.5
Total User Taxes	**$369,089,000**	$174,799,000	47.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($174,799,000) are equivalent to:

101.2% of capital outlay of $172,765,000 (excluding $179,820,000 in Federal Highway Funds) . . . or

180.4% of maintenance expenditures of $96,885,000 . . . or

51.9% of total expenditures of $336,672,000 (which includes $67,022,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY KENTUCKY VEHICLES

	State	Federal**	Total
All Motor Vehicles	$369,089,000	$123,268,000	$492,357,000
Trucks	$174,799,000	$ 70,559,000	$245,358,000
Truck Percent	47.4%	57.2%	49.8%

* The state-administered system includes 12,247 miles of local roads and 7,963 miles of secondary roads under state control.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

LOUISIANA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,601,405	697,674	26.8
Registration Fees	$ 35,026,000*	$ 23,005,000	65.7
Miscellaneous Fees	25,264,000	12,589,000	49.8
Motor Fuel Taxes	190,440,000	76,176,000	40.0
Motor Carrier Taxes	1,156,000	1,146,000	99.1
Total User Taxes	**$251,886,000**	$112,916,000	44.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($112,916,000) are equivalent to:

72.7% of capital outlay of $155,266,000 (excluding $179,698,000 in Federal Highway Funds) . . . or

172.3% of maintenance expenditures of $65,526,000 . . . or

38.0% of total expenditures of $297,026,000 (which includes $76,234,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY LOUISIANA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$251,886,000	$134,144,000	$386,030,000
Trucks	$112,916,000	$ 70,778,000	$183,694,000
Truck Percent	44.8%	52.8%	47.6%

* Louisiana registers automobile for two-year periods on even-numbered years. Included for 1978 are automobile registration fees for this two-year period.
** The state-administered system includes 4,799 miles of secondary roads and 6,584 miles of local roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

MAINE

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	728,126	162,483	22.3
Registration Fees	$19,273,000	$10,859,000	56.3
Miscellaneous Fees	6,160,000	1,764,000	28.6
Motor Fuel Taxes	55,935,000	19,801,000	35.4
Motor Carrier Taxes	651,000	650,000	99.8
Total User Taxes	**$82,019,000**	$33,074,000	40.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($33,074,000) are equivalent to:

155.0% of capital outlay of $21,335,000 (excluding $42,061,000 in Federal Highway Funds) . . . or

74.8% of maintenance expenditures of $44,227,000 . . . or

38.7% of total expenditures of $85,448,000 (which includes $19,886,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MAINE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$82,019,000	$35,978,000	$117,997,000
Trucks	$33,074,000	$17,708,000	$ 50,782,000
Truck Percent	40.3%	49.2%	43.0%

* The state-administered system includes 7,363 miles of secondary roads under state control.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MARYLAND*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,737,780	413,986	15.1
Registration Fees	$ 77,750,000	$ 24,379,000	31.3
Miscellaneous Fees	151,876,000	34,926,000	23.0
Motor Fuel Taxes	186,044,000	55,255,000	29.7
Motor Carrier Taxes	—	—	—
Total User Taxes	**$415,670,000**	$114,560,000	27.6

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($114,560,000) are equivalent to

166.7% of capital outlay of $68,720,000 (excluding $37,351,000 in Federal Highway Funds) . . . or

283.9% of maintenance expenditures of $40,353,000 . . . or

62.5% of total expenditures of $183,176,000 (which includes $74,103,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MARYLAND VEHICLES

	State	Federal***	Total
All Motor Vehicles	$415,670,000	$115,771,000	$531,441,000
Trucks	$114,560,000	$ 47,168,000	$161,728,000
Truck Percent	27.6%	40.7%	30.4%

* Truck tax payments derived in part from special state tax study.
** The state-administered system includes 4,238 miles of seconday roads and 294 miles of local roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

MASSACHUSETTS

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,681,523	398,586	10.8
Registration Fees	$ 39,555,000*	$21,315,000	53.9
Miscellaneous Fees	21,231,000	2,636,000	12.4
Motor Fuel Taxes	221,407,000	45,610,000	20.6
Motor Carrier Taxes	1,147,000	1,122,000	97.8
Total User Taxes	**$283,340,000**	$70,683,000	24.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($70,683,000) are equivalent to

*** of capital outlay of $90,496,000 . . . or

*** of maintenance expenditures of $17,976,000 . . . or

*** of total expenditures of $82,072,000 (which includes $99,530,000 of other expenditures on the state system, but excludes $125,930,000 in Federal Highway Funds).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MASSACHUSETTS VEHICLES

	State	Federal****	Total
All Motor Vehicles	$283,340,000	$134,980,000	$418,320,000
Trucks	$ 70,683,000	$ 41,564,000	$112,247,000
Truck Percent	24.9%	30.8%	26.8%

* Massachusetts registers automobiles for two-year periods on a staggered monthly basis.
** Includes expenditures of $11,426,000 for park, forest, institutional and reservation roads.
*** Federal Highway Funds for Massachusetts include payments for special Federal Bond Projects. Percent-of-truck tax figures are not comparable to those in other states.
**** Federal taxes include only Highway Trust Fund collections paid by highway users.

MICHIGAN

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	6,402,568	1,059,002	16.5
Registration Fees	$167,130,000	$ 63,799,000	38.2
Miscellaneous Fees	39,673,000	10,702,000	27.0
Motor Fuel Taxes	434,031,000	155,817,000	35.9
Motor Carrier Taxes	2,215,000	2,215,000	100.0
Total User Taxes	**$643,049,000**	$232,533,000	36.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($232,533,000) are equivalent to

352.0% of capital outlay of $66,065,000 (excluding $177,452,000 in Federal Highway Funds) . . . or

273.9% of maintenance expenditures of $84,900,000 . . . or

82.3% of total expenditures of $282,379,000 (which includes $131,414,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MICHIGAN VEHICLES

	State	Federal*	Total
All Motor Vehicles	$643,049,000	$295,289,000	$938,338,000
Trucks	$232,533,000	$147,298,000	$379,831,000
Truck Percent	36.2%	49.9%	40.5%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

MINNESOTA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,054,387	678,364	22.2
Registration Fees	$102,914,000	$ 37,704,000	36.6
Miscellaneous Fees	15,314,000	4,078,000	26.6
Motor Fuel Taxes	207,386,000	80,466,000	38.8
Motor Carrier Taxes	966,000	939,000	97.2
Total User Taxes	**$326,580,000**	$123,187,000	37.7

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($123,187,000) are equivalent to

85.2% of capital outlay of $147,260,000 (excluding $115,702,000 in Federal Highway Funds) . . . or

185.2% of maintenance expenditures of $66,522,000 . . . or

47.9% of total expenditures of $257,022,000 (which includes $43,240,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MINNESOTA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$326,580,000	$134,637,000	$461,217,000
Trucks	$123,187,000	$ 70,018,000	$193,205,000
Truck Percent	37.7%	52.0%	41.9%

* Truck tax payments derived in part from special state tax study.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MISSISSIPPI

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,581,511	427,532	27.0
Registration Fees	$ 32,580,000	$18,823,000	57.8
Miscellaneous Fees	8,545,000	4,060,000	47.5
Motor Fuel Taxes	139,860,000*	57,622,000	41.2
Motor Carrier Taxes	258,000	257,000	99.6
Total User Taxes	**$181,243,000**	$80,762,000	44.6

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($80,762,000) are equivalent to:

131.2% of capital outlay of $61,567,000 (excluding $83,964,000 in Federal Highway Funds) . . . or

270.3% of maintenance expenditures of $29,878,000 . . . or

50.0% of total expenditures of $161,521,000 (which includes $70,076,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MISSISSIPPI VEHICLES

	State	Federal**	Total
All Motor Vehicles	$181,243,000	$84,030,000	$265,273,000
Trucks	$ 80,762,000	$44,885,000	$125,647,000
Truck Percent	44.6%	53.4%	47.4%

* Excludes special tax 3 counties for seawall protection.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MISSOURI

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,218,180	773,119	24.0
Registration Fees	$ 93,104,000	$ 41,336,000	44.4
Miscellaneous Fees	13,809,000	5,672,000	41.1
Motor Fuel Taxes	216,442,000	79,867,000	36.9
Motor Carrier Taxes	1,579,000	1,498,000	94.9
Total User Taxes	**$324,934,000**	$128,373,000	39.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($128,373,000) are equivalent to:

101.2% of capital outlay of $126,885,000 (excluding $155,486,000 in Federal Highway Funds) . . . or

108.8% of maintenance expenditures of $118,039,000 . . . or

40.7% of total expenditures of $315,289,000 (which includes $70,365,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MISSOURI VEHICLES

	State	Federal**	Total
All Motor Vehicles	$324,934,000	$175,203,000	$500,137,000
Trucks	$128,373,000	$ 86,577,000	$214,950,000
Truck Percent	39.5%	49.4%	43.0%

* The state-administered system includes 24,263 miles of secondary roads under state control.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

MONTANA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	867,597	297,200	34.3
Registration Fees	$17,575,000	$13,661,000	77.7
Miscellaneous Fees	9,572,000	4,136,000	43.2
Motor Fuel Taxes	48,346,000	25,382,000	52.5
Motor Carrier Taxes	531,000	478,000	90.0
Total User Taxes	**$76,024,000**	$43,657,000	57.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($43,657,000) are equivalent to:

504.2% of capital outlay of $8,658,000 (excluding $77,591,000 in Federal Highway Funds) . . . or

245.0% of maintenance expenditures of $17,822,000 . . . or

91.8% of total expenditures of $47,550,000 (which includes $21,070,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY MONTANA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$76,024,000	$37,175,000	$113,199,000
Trucks	$43,657,000	$23,772,000	$ 67,429,000
Truck Percent	57.4%	63.9%	59.6%

* Includes expenditures of $1,972,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEBRASKA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,251,492	359,719	28.7
Registration Fees	$ 36,359,000	$23,033,000	63.3
Miscellaneous Fees	7,895,000	3,873,000	49.1
Motor Fuel Taxes	94,212,000	40,888,000	43.4
Motor Carrier Taxes	379,000	371,000	97.9
Total User Taxes	**$138,845,000**	$68,165,000	49.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($68,165,000) are equivalent to:

163.1% of capital outlay of $41,805,000 (excluding $44,752,000 in Federal Highway Funds) . . . or

230.4% of maintenance expenditures of $29,585,000 . . . or

72.3% of total expenditures of $94,234,000 (which includes $22,844,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEBRASKA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$138,845,000	$58,527,000	$197,372,000
Trucks	$ 68,165,000	$33,156,000	$101,321,000
Truck Percent	49.1%	56.7%	51.3%

* Includes expenditures of $150,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEVADA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	594,254	143,148	24.1
Registration Fees	$ 27,593,000	$ 8,916,000	32.3
Miscellaneous Fees	5,550,000	3,600,000	64.9
Motor Fuel Taxes	32,910,000	12,835,000	39.0
Motor Carrier Taxes	6,642,000	6,406,000	96.4
Total User Taxes	**$72,695,000**	**$31,757,000**	**43.7**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($31,757,000) are equivalent to:

** of capital outlay of $3,205,000 (excluding $64,339,000 in Federal Highway Funds) . . . or

175.0% of maintenance expenditures of $18,146,000 . . . or

71.9% of total expenditures of $44,151,000 (which includes $22,800,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEVADA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$72,695,000	$32,154,000	$104,849,000
Trucks	$31,757,000	$16,914,000	$ 48,671,000
Truck Percent	43.7%	52.6%	46.4%

* Includes expenditures of $763,000 for park, forest, institutional and reservation roads. The state-administered system includes 2,769 miles of secondary roads under state control.

** In 1978, 95.3% of capital outlay expenditures in Nevada were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW HAMPSHIRE

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	681,970	86,017	12.6
Registration Fees	$ 19,858,000	$ 5,449,000	27.4
Miscellaneous Fees	7,058,000	1,143,000	16.2
Motor Fuel Taxes	46,462,000	10,500,000	22.6
Motor Carrier Taxes	613,000	468,000	76.3
Total User Taxes	**$73,991,000**	**$17,560,000**	**23.7**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($17,560,000) are equivalent to:

196.2% of capital outlay of $8,948,000 (excluding $32,477,000 in Federal Highway Funds) . . . or

58.8% of maintenance expenditures of $29,873,000 . . . or

30.7% of total expenditures of $57,157,000 (which includes $18,336,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW HAMPSHIRE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$73,991,000	$26,381,000	$100,372,000
Trucks	$17,560,000	$ 9,939,000	$ 27,499,000
Truck Percent	23.7%	37.7%	27.4%

* Includes expenditures of $128,000 for park, forest, institutional and reservation roads. The state-administered system includes 2,352 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW JERSEY

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	4,531,031	378,180	8.3
Registration Fees	$168,564,000	$ 55,671,000	33.0
Miscellaneous Fees	72,802,000	8,443,000	11.6
Motor Fuel Taxes	306,095,000	58,770,000	19.2
Motor Carrier Taxes	1,570,000	1,318,000	83.9
Total User Taxes	**$549,031,000**	**$124,202,000**	**22.6**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($124,202,000) are equivalent to:

** of capital outlay of $8,410,000 (excluding $101,092,000 in Federal Highway Funds) . . . or

209.3% of maintenance expenditures of $59,333,000 . . . or

66.8% of total expenditures of $185,933,000 (which includes $118,190,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW JERSEY VEHICLES

	State	Federal***	Total
All Motor Vehicles	$549,031,000	$192,684,000	$741,715,000
Trucks	$124,202,000	$ 56,641,000	$180,843,000
Truck Percent	22.6%	29.4%	24.4%

* Includes expenditures of $1,222,000 for park, forest, institutional and reservation roads.
** In 1978, 92.3% of capital outlay expenditures in New Jersey were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW MEXICO

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,010,361	331,412	32.8
Registration Fees	$ 19,287,000	$ 7,630,000	39.5
Miscellaneous Fees	5,856,000	2,464,000	42.1
Motor Fuel Taxes	67,394,000	32,484,000	48.2
Motor Carrier Taxes	14,666,000	14,666,000	100.0
Total User Taxes	**$107,203,000**	**$57,244,000**	**53.4**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($57,244,000) are equivalent to:

372.5% of capital outlay of $15,367,000 (excluding $82,331,000 in Federal Highway Funds) . . . or

55.2% of maintenance expenditures of $103,709,000 . . . or

35.9% of total expenditures of $159,647,000 (which includes $40,571,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW MEXICO VEHICLES

	State	Federal**	Total
All Motor Vehicles	$107,203,000	$55,654,000	$162,857,000
Trucks	$ 57,244,000	$33,697,000	$ 90,941,000
Truck Percent	53.4%	60.5%	55.8%

* The state-administered system includes 3,949 miles of secondary roads and 3,615 miles of local roads under state control.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

NEW YORK

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	7,894,724	862,950	10.9
Registration Fees	$ 240,938,000	$ 47,565,000	19.7
Miscellaneous Fees	70,493,000	11,100,000	15.7
Motor Fuel Taxes	490,723,000	97,654,000	19.9
Motor Carrier Taxes	35,627,000	35,627,000	100.0
Total User Taxes	**$837,781,000**	$191,946,000	22.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($191,946,000) are equivalent to:

67.5% of capital outlay of $284,337,000 (excluding $459,662,000 in Federal Highway Funds) . . . or

197.0% of maintenance expenditures of $97,415,000 . . . or

32.2% of total expenditures of $595,968,000 (which includes $214,216,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NEW YORK VEHICLES

	State	Federal**	Total
All Motor Vehicles	$837,781,000	$330,694,000	$1,168,475,000
Trucks	$191,946,000	$ 97,660,000	$ 289,606,000
Truck Percent	22.9%	29.5%	24.8%

* Includes expenditures of $15,839,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

NORTH CAROLINA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	4,292,092	948,415	22.1
Registration Fees	$109,284,000	$ 58,198,000	53.3
Miscellaneous Fees	18,325,000	5,850,000	31.9
Motor Fuel Taxes	320,908,000	128,363,000	40.0
Motor Carrier Taxes	—	—	—
Total User Taxes	**$448,517,000**	$192,411,000	42.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($192,411,000) are equivalent to:

134.0% of capital outlay of $143,561,000 (excluding $179,158,000 in Federal Highway Funds) . . . or

131.2% of maintenance expenditures of $146,678,000 . . . or

45.8% of total expenditures of $420,330,000 (which includes $130,091,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NORTH CAROLINA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$448,517,000	$193,388,000	$641,905,000
Trucks	$192,411,000	$ 98,882,000	$291,293,000
Truck Percent	42.9%	51.1%	45.4%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $2,184,000 for park, forest, institutional and reservation roads. The state-administered system includes 61,913 miles of secondary roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

NORTH DAKOTA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	615,235	239,227	38.9
Registration Fees	$21,830,000	$10,166,000	46.6
Miscellaneous Fees	7,416,000	5,351,000	72.2
Motor Fuel Taxes	34,570,000	15,764,000	45.6
Motor Carrier Taxes	959,000	957,000	99.8
Total User Taxes	**$64,775,000**	$32,238,000	49.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($32,238,000) are equivalent to:

192.5% of capital outlay of $16,750,000 (excluding $39,425,000 in Federal Highway Funds) . . . or

195.2% of maintenance expenditures of $16,519,000 . . . or

73.5% of total expenditures of $43,836,000 (which includes $10,567,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY NORTH DAKOTA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$64,775,000	$26,296,000	$91,071,000
Trucks	$32,238,000	$15,854,000	$48,092,000
Truck Percent	49.8%	60.3%	52.8%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $203,000 for park, forest, institutional and reservation roads.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

OHIO*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	8,073,890	1,533,656	19.0
Registration Fees	$153,737,000	$ 90,138,000	58.6
Miscellaneous Fees	44,928,000	10,235,000	22.8
Motor Fuel Taxes	409,228,000	164,100,000	40.1
Motor Carrier Taxes	49,566,000	49,557,000	99.9
Total User Taxes	**$657,459,000**	$314,030,000	47.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($314,030,000) are equivalent to:

380.4% of capital outlay of $82,555,000 (excluding $210,615,000 in Federal Highway Funds) . . . or

264.6% of maintenance expenditures of $118,681,000 . . . or

86.6% of total expenditures of $362,505,000 (which includes $161,269,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OHIO VEHICLES

	State	Federal***	Total
All Motor Vehicles	$657,459,000	$340,271,000	$997,730,000
Trucks	$314,030,000	$179,036,000	$493,066,000
Truck Percent	47.8%	52.6%	49.4%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $2,680,000 for park, forest, institutional and reservation roads.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

OKLAHOMA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,511,400	752,643	30.0
Registration Fees	$116,421,000	$ 33,953,000	29.2
Miscellaneous Fees	16,276,000	6,088,000	37.4
Motor Fuel Taxes	133,356,000	63,477,000	47.6
Motor Carrier Taxes	892,000	741,000	83.1
Total User Taxes	**$266,945,000**	$104,259,000	39.1

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($104,259,000) are equivalent to:

201.1% of capital outlay of $51,855,000 (excluding $75,010,000 in Federal Highway Funds) . . . or

214.6% of maintenance expenditures of $48,576,000 . . . or

75.7% of total expenditures of $137,719,000 (which includes $37,288,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OKLAHOMA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$266,945,000	$122,880,000	$389,825,000
Trucks	$104,259,000	$ 74,272,000	$178,531,000
Truck Percent	39.1%	60.4%	45.8%

* Includes expenditures of $1,997,000 for park, forest, institutional and reservation roads.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

OREGON

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,957,012	436,407	22.3
Registration Fees	$ 42,123,000*	$ 14,621,000	34.7
Miscellaneous Fees	15,345,000	5,026,000	32.8
Motor Fuel Taxes	98,671,000	24,383,000	24.7
Motor Carrier Taxes	54,061,000	53,559,000	99.1
Total User Taxes	**$210,200,000**	$97,589,000	46.4

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($97,589,000) are equivalent to:

*** of capital outlay of $3,724,000 (excluding $92,415,000 in Federal Highway Funds) . . . or

180.8% of maintenance expenditures of $53,976,000 . . . or

93.2% of total expenditures of $104,661,000 (which includes $46,961,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY OREGON VEHICLES

	State	Federal****	Total
All Motor Vehicles	$210,200,000	$95,748,000	$305,948,000
Trucks	$ 97,589,000	$50,456,000	$148,045,000
Truck Percent	46.4%	52.7%	48.4%

* Oregon registers automobiles for two-year periods on a staggered monthly basis.

** Includes expenditures of $590,000 for park, forest, institutional and reservation roads. The state-adminstered system includes 2,690 miles of secondary roads under state control.

*** In 1978, 96.1% of capital outlay expenditures in Oregon were paid for with Federal Funds. Percent-of-truck tax figures are not comparable to those in other states.

**** Federal taxes include only Highway Trust Fund collections paid by highway users.

PENNSYLVANIA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	6,820,710	993,943	14.6
Registration Fees	$259,932,000	$120,716,000	46.4
Miscellaneous Fees	98,243,000	16,902,000	17.2
Motor Fuel Taxes	514,125,000	174,288,000	33.9
Motor Carrier Taxes	—	—	—
Total User Taxes	**$872,300,000**	$311,906,000	35.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($311,906,000) are equivalent to:

269.5% of capital outlay of $115,734,000 (excluding $176,465,000 in Federal Highway Funds) . . . or

93.9% of maintenance expenditures of $332,223,000 . . . or

41.7% of total expenditures of $748,346,000 (which includes $300,389,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY PENNSYLVANIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$872,300,000	$326,950,000	$1,199,250,000
Trucks	$311,906,000	$152,459,000	$ 464,365,000
Truck Percent	35.8%	46.6%	38.7%

* Includes expenditures of $796,000 for park, forest, institutional and reservation roads. The state-administered system includes 27,901 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

RHODE ISLAND

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	672,995	74,522	11.1
Registration Fees	$ 14,288,000	$ 3,209,000	22.5
Miscellaneous Fees	3,223,000	484,000	15.0
Motor Fuel Taxes	42,029,000	9,499,000	22.6
Motor Carrier Taxes	1,020,000	1,020,000	100.0
Total User Taxes	**$60,560,000**	$14,212,000	23.5

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($14,212,000) are equivalent to:

** of capital outlay of $16,229,000 . . . or

** of maintenance expenditures of $14,821,000 . . . or

** of total expenditures of $23,517,000 (which includes $11,732,000 of other expenditures on the state system, but excludes $19,265,000 in Federal Highway Funds).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY RHODE ISLAND VEHICLES

	State	Federal***	Total
All Motor Vehicles	$60,560,000	$21,242,000	$81,802,000
Trucks	$14,212,000	$ 7,080,000	$21,292,000
Truck Percent	23.5%	33.3%	26.0%

* Includes expenditures of $45,000 for park, forest, institutional and reservation roads.

** Federal Highway Funds for Rhode Island include payments for special Federal Bond Projects. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

SOUTH CAROLINA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,930,359	395,254	20.5
Registration Fees	$ 19,943,000	$12,785,000	64.1
Miscellaneous Fees	13,628,000	3,082,000	22.6
Motor Fuel Taxes	173,962,000	57,929,000	33.3
Motor Carrier Taxes	946,000	801,000	84.7
Total User Taxes	$208,479,000	$74,597,000	35.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($74,597,000) are equivalent to:

109.1% of capital outlay of $68,378,000 (excluding $75,690,000 in Federal Highway Funds) or

119.3% of maintenance expenditures of $62,516,000 or

43.0% of total expenditures of $173,419,000 (which includes $42,525,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY SOUTH CAROLINA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$208,479,000	$100,073,000	$308,552,000
Trucks	$ 74,597,000	$ 44,069,000	$118,666,000
Truck Percent	35.8%	44.0%	38.5%

* Includes expenditures of $425,000 for park, forest, institutional and reservation roads. The state-administered system includes 28,851 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

SOUTH DAKOTA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	595,627	208,808	35.1
Registration Fees	$ 23,425,000	$ 13,808,000	59.0
Miscellaneous Fees	2,641,000	1,409,000	53.4
Motor Fuel Taxes	37,840,000	16,650,000	44.0
Motor Carrier Taxes	—	—	—
Total User Taxes	$63,906,000	$31,867,000	49.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($31,867,000) are equivalent to:

344.5% of capital outlay of $9,249,000 (excluding $37,703,000 in Federal Highway Funds) or

119.5% of maintenance expenditures of $26,672,000 or

61.5% of total expenditures of $51,843,000 (which includes $15,922,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY SOUTH DAKOTA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$63,906,000	$27,603,000	$91,509,000
Trucks	$31,867,000	$15,915,000	$47,782,000
Truck Percent	49.9%	57.7%	52.2%

* Truck tax payments derived in part from special state tax study.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

TENNESSEE

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,950,097	522,757	17.7
Registration Fees	$ 85,553,000	$ 44,829,000	52.4
Miscellaneous Fees	17,214,000	5,308,000	30.8
Motor Fuel Taxes	232,006,000	70,298,000	30.3
Motor Carrier Taxes	1,748,000	1,733,000	99.1
Total User Taxes	**$336,521,000**	$122,168,000	36.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($122,168,000) are equivalent to:

116.5% of capital outlay of $104,826,000 (excluding $127,484,000 in Federal Highway Funds) . . . or

241.5% of maintenance expenditures of $50,585,000 . . . or

59.5% of total expenditures of $205,438,000 (which includes $50,027,000 of other expenditures on the state system).

*TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY TENNESSEE VEHICLES

	State	Federal**	Total
All Motor Vehicles	$336,521,000	$162,070,000	$498,591,000
Trucks	$122,168,000	$ 69,122,000	$191,290,000
Truck Percent	36.3%	42.6%	38.4%

* Includes expenditures of $4,298,000 for park, forest, institutional and reservation roads.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

TEXAS*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	10,157,313	2,652,849	26.1
Registration Fees	$ 324,684,000	$148,797,000	45.8
Miscellaneous Fees	474,339,000	225,814,000	47.6
Motor Fuel Taxes	483,026,000	198,524,000	41.1
Motor Carrier Taxes	1,667,000	1,582,000	94.9
Total User Taxes	**$1,283,716,000**	$574,717,000	44.8

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($574,717,000) are equivalent to:

150.4% of capital outlay of $382,156,000 (excluding $315,873,000 in Federal Highway Funds) . . . or

279.6% of maintenance expenditures of $205,578,000 . . . or

78.6% of total expenditures of $730,767,000 (which includes $143,033,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY TEXAS VEHICLES

	State	Federal**	Total
All Motor Vehicles	$1,283,716,000	$543,445,000	$1,827,161,000
Trucks	$ 574,717,000	$282,708,000	$ 857,425,000
Truck Percent	44.8%	52.0%	46.9%

* Truck tax payments derived in part from special state tax study.
** Federal taxes include only Highway Trust Fund collections paid by highway users.

UTAH

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	997,026	293,593	29.4
Registration Fees	$ 12,463,000	$ 8,661,000	69.5
Miscellaneous Fees	5,533,000	2,684,000	48.5
Motor Fuel Taxes	59,405,000	27,742,000	46.7
Motor Carrier Taxes	1,112,000	1,112,000	100.0
Total User Taxes	**$78,513,000**	**$40,199,000**	51.2

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS

Total Truck Taxes ($40,199,000) are equivalent to:

271.2% of capital outlay of $14,824,000 (excluding $59,003,000 in Federal Highway Funds) ... or

174.9% of maintenance expenditures of $22,987,000 ... or

61.8% of total expenditures of $65,006,000 (which includes $27,195,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY UTAH VEHICLES

	State	Federal*	Total
All Motor Vehicles	$78,513,000	$47,533,000	$126,046,000
Trucks	$40,199,000	$28,215,000	$ 68,414,000
Truck Percent	51.2%	59.4%	54.3%

* Federal taxes include only Highway Trust Fund collections paid by highway users.

VERMONT

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	372,876	63,020	16.9
Registration Fees	$16,947,000	$ 7,757,000	45.8
Miscellaneous Fees	14,020,000	4,899,000	34.9
Motor Fuel Taxes	23,881,000	5,326,000	22.3
Motor Carrier Taxes	2,102,000	2,102,000	100.0
Total User Taxes	**$56,950,000**	**$20,084,000**	35.3

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($20,084,000) are equivalent to:

** of capital outlay of $27,205,000 ... or

114.0% of maintenance expenditures of $17,610,000 ... or

72.3% of total expenditures of $27,770,000 (which includes $17,049,000 of other expenditures on the state system, but excludes $34,094,000 in Federal Highway Funds).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY VERMONT VEHICLES

	State	Federal***	Total
All Motor Vehicles	$56,950,000	$16,505,000	$73,455,000
Trucks	$20,084,000	$ 7,124,000	$27,208,000
Truck Percent	35.3%	43.2%	37.0%

* Includes expenditures of $435,000 for park, forest, institutional and reservation roads.

** The unbalance between capital outlay and federal funds results from Advance Construction Projects which were converted to Federal Projects. Percent-of-truck tax figures are not comparable to those in other states.

*** Federal taxes include only Highway Trust Fund collections paid by highway users.

VIRGINIA*

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,459,891	470,654	13.6
Registration Fees	$ 76,126,000	$ 25,471,000	33.5
Miscellaneous Fees	102,896,000	32,249,000	31.3
Motor Fuel Taxes	285,256,000	93,608,000	32.8
Motor Carrier Taxes	2,357,000	1,751,000	74.3
Total User Taxes	**$466,635,000**	**$153,079,000**	**32.8**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($153,079,000) are equivalent to:

79.8% of capital outlay of $191,719,000 (excluding $252,308,000 in Federal Highway Funds) . . . or

68.6% of maintenance expenditures of $223,265,000 . . . or

31.1% of total expenditures of $491,549,000 (which includes $76,565,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY VIRGINIA VEHICLES

	State	Federal***	Total
All Motor Vehicles	$466,635,000	$169,961,000	$636,596,000
Trucks	$153,079,000	$ 73,746,000	$226,825,000
Truck Percent	32.8%	43.4%	35.6%

* Truck tax payments derived in part from special state tax study.
** Includes expenditures of $60,000 for park, forest, institutional and reservation roads. The state-administered system includes 42,166 miles of local roads and 1,271 miles of secondary roads under state control.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

WASHINGTON

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	3,003,827	782,185	26.0
Registration Fees*	$191,850,000	$ 80,060,000	41.7
Miscellaneous Fees	31,624,000	8,472,000	26.8
Motor Fuel Taxes	237,846,000	98,944,000	41.6
Motor Carrier Taxes	3,062,000	2,961,000	96.7
Total User Taxes	**$464,382,000**	**$190,437,000**	**41.0**

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS**

Total Truck Taxes ($190,437,000) are equivalent to:

303.4% of capital outlay of $62,770,000 (excluding $163,584,000 in Federal Highway Funds) . . . or

328.0% of maintenance expenditures of $58,059,000 . . . or

99.6% of total expenditures of $191,285,000 (which includes $70,456,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WASHINGTON VEHICLES

	State	Federal***	Total
All Motor Vehicles	$464,382,000	$124,528,000	$588,910,000
Trucks	$190,437,000	$ 67,637,000	$258,074,000
Truck Percent	41.0%	54.3%	43.8%

* Registration fees include "motor vehicle excise taxes."
** Includes expenditures of $12,761,000 for park, forest, institutional and reservation roads.
*** Federal taxes include only Highway Trust Fund collections paid by highway users.

WEST VIRGINIA

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	1,200,772	318,509	26.5
Registration Fees	$ 40,231,000	$12,608,000	31.3
Miscellaneous Fees	65,372,000	34,377,000	52.6
Motor Fuel Taxes	100,497,000	42,309,000	42.1
Motor Carrier Taxes	865,000	846,000	97.8
Total User Taxes	**$206,965,000**	$90,140,000	43.6

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($90,140,000) are equivalent to:

66.9% of capital outlay of $134,795,000 (excluding $123,688,000 in Federal Highway Funds) . . . or

68.0% of maintenance expenditures of $132,628,000 . . . or

26.0% of total expenditures of $347,012,000 (which includes $79,589,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WEST VIRGINIA VEHICLES

	State	Federal**	Total
All Motor Vehicles	$206,965,000	$61,142,000	$268,107,000
Trucks	$ 90,140,000	$35,162,000	$125,302,000
Truck Percent	43.6%	57.5%	46.7%

* The state-administered system includes 27,341 miles of secondary roads under state control.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

WISCONSIN

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	2,928,703	549,130	18.7
Registration Fees	$ 88,801,000	$ 51,154,000	57.6
Miscellaneous Fees	29,336,000	15,733,000	53.6
Motor Fuel Taxes	182,915,000	58,716,000	32.1
Motor Carrier Taxes	1,048,000	892,000	85.1
Total User Taxes	**$302,100,000**	$126,495,000	41.9

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($126,495,000) are equivalent to:

511.9% of capital outlay of $24,709,000 (excluding $123,411,000 in Federal Highway Funds) . . . or

235.3% of maintenance expenditures of $53,764,000 . . . or

105.0% of total expenditures of $120,444,000 (which includes $41,971,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WISCONSIN VEHICLES

	State	Federal**	Total
All Motor Vehicles	$302,100,000	$145,350,000	$447,450,000
Trucks	$126,495,000	$ 65,025,000	$191,520,000
Truck Percent	41.9%	44.7%	42.8%

* Includes expenditures of $5,610,000 for park, forest, institutional and reservation roads.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

WYOMING

1978 STATE HIGHWAY-USER TAXES

	All Motor Vehicles	Trucks	Truck % of Total
Registrations	414,789	158,854	38.3
Registration Fees	$ 8,988,000	$ 4,872,000	54.2
Miscellaneous Fees	7,042,000	6,383,000	90.6
Motor Fuel Taxes	36,106,000	19,259,000	53.3
Motor Carrier Taxes	12,088,000	11,900,000	98.4
Total User Taxes	**$64,224,000**	$42,414,000	66.0

STATE TRUCK TAXES AND EXPENDITURES ON STATE-ADMINISTERED HIGHWAYS*

Total Truck Taxes ($42,414,000) are equivalent to:

334.7% of capital outlay of $12,672,000 (excluding $69,885,000 in Federal Highway Funds) . . . or

219.8% of maintenance expenditures of $19,293,000 . . . or

97.0% of total expenditures of $43,727,000 (which includes $11,762,000 of other expenditures on the state system).

TOTAL 1978 STATE AND FEDERAL HIGHWAY-USER TAXES PAID BY WYOMING VEHICLES

	State	Federal**	Total
All Motor Vehicles	$64,224,000	$27,972,000	$92,196,000
Trucks	$42,414,000	$18,741,000	$61,155,000
Truck Percent	66.0%	67.0%	66.3%

* Includes expenditures of $120,000 park, forest, institutional and reservation roads.

** Federal taxes include only Highway Trust Fund collections paid by highway users.

EXPLANATORY REMARKS

The basic data covering motor vehicle registrations, taxes and highway expenditures contained in this publication are taken from the annual tables of the Federal Highway Administration, U. S. Department of Transportation. However, except for motor vehicle registrations and registration fees, FHWA data are not segregated by vehicle types. In determining trucking's portion of total taxes in each state it is necessary to supplement FHWA's figures with additional information and to divide some of the taxes on the basis of the best information available.

In using these data, the Federal Highway Administration should not be cited as a source for the truck taxes. If a source reference is required, it should be the Department of Interstate Cooperation, American Trucking Associations, Inc.

The data in this publication were designed primarily to fill the void in those states where detailed information on truck-tax payments could not be readily obtained. On a national basis, these findings check very closely with figures developed by other groups. If a more precise picture of truck taxes can be developed for an individual state, it should be used instead of the one contained in this analysis. Such data have been developed for several states, and are contained herein as noted.

The sources of the basic data, and the extent to which they have been supplemented are outlined in the detailed explanation of the individual items. In some states more detailed references are necessary. These have been indicated by footnotes accompanying the individual state statistics.

SOURCES OF DATA

Registrations

Federal Highway Administration Table MV-1. Registrations exclude publicly-owned vehicles. Truck registrations include only power units. Total registrations include motorcycles.

Registration Fees

FHWA's Table MV-2. These data show the registration fees paid by each class of vehicle — automobiles, motorcycles, buses and trucks.

Truck registration fees include full trailer and semitrailer fees which, in some instances, have been estimated. This was due to the inability of some states to provide an accurate breakdown of the full trailer and semitrailer fees.

Miscellaneous Fees

FHWA's Table MV-2. These receipts include operators' and chauffeurs' permits; certificate of title fees; special titling taxes; fines and penalties; service charges; unclassified receipts. The FHWA's table reports only the totals paid by all motor vehicles. Some states were able to provide a breakdown of these receipts by vehicle groups. For those states which were unable to do so, an assignment was made on the basis of the ratio of truck registrations to total registrations in the specific state.

Motor-Fuel Taxes

FHWA's Table MF-1. In this table the states report the total motor fuel taxes paid by all vehicles with no indication of the relative payments of individual vehicle groups.

There are no precise data on which an accurate division of the motor fuel taxes can be made in order to show the payments of each vehicle group. However, it is possible to arrive at an approximation of the portion of the total tax paid by each class of vehicle.

As the motor-fuel tax in each state applies equally to every vehicle, the amount of the tax paid by each group would be proportionate to the amount of fuel that each group consumed (thus, if it can be determined that trucks used approximately 35% of the motor fuel, then it can be assumed that they paid 35% of the motor-fuel tax).

The Federal Highway Administration has developed data (Table VM-1) on the operating characteristics of motor vehicles which show that those in operation during 1978 consumed approximately the following yearly gallonages of motor fuel:

Passenger cars	715 gallons
Motorcycles	90 gallons
Trucks (all types)	1,270 gallons
Buses (all types)	2,041 gallons

The application of the above averages to the vehicle registrations in each state gives an estimated fuel consumption of each vehicle group. These data are then used to arrive at a percentage division of fuel consumption. These percentages are applied to the actual fuel-tax collections reported by each state to determine how much was contributed by each vehicle group.

The actual fuel consumption arrived at by this method will not necessarily agree with the fuel consumption reported by the states. This is due to the difference in the operating characteristics of the vehicles in each state. However, the percentage division is valid and can be applied to the tax collections.

It is realized that this procedure does not give the precise picture in all states. This is particularly true in those states where the proportion of heavy trucks is substan-

tially more or less than the national average. However, data upon which to make an accurate division of the fuel tax in each state are not available and national averages must be relied upon.

Motor Carrier Taxes

FHWA's Table MV-2. The table shows the states' collections of special motor carrier taxes, such as ton-mile taxes, passenger-mile taxes, gross receipts taxes, special franchise and license fees, and miscellaneous motor-carrier levies. In those states where the collections are from both property and passenger carriers, the state authorities were asked to provide the necessary breakdown for each group.

Federal Automotive Taxes

FHWA's Tables FE-7 and FE-8. These tables show the total collections from highway users. They include motor-fuel taxes, lubricating oil taxes, motor-vehicle use taxes, excises on new trucks, buses, and trailers, parts and accessories, tires, tubes, and tread rubber. The trucking portion of these taxes was determined by average vehicle characteristics (Table VM-1 and other data) and the composition of total registrations in each state.

State Highway Expenditures

FHWA's Table SF-4A. The table shows the current expenditures in each state for the *state-administered* highway system. Since receipts from toll facilities were not included in the tax payments, the data on expenditures do not include any expenditures for toll facilities. (Expenditure data in the District of Columbia are for *local roads and streets* Table SF-6).

Expenditures include the following:

Capital Outlay

This is identical with original construction cost and includes the following: Acquisition of rights-of-way, construction of roads, and construction of bridges.

Federal Highway Funds

This amount has been subtracted from capital outlay for each state since this money is not derived by the states through state levied highway-user taxes.

The source for this data is the FHWA's Table SF-3A (Table SF-5 for the District of Columbia).

Maintenance

This includes the expenditures for general maintenance and repair as well as operating maintenance, such as snow removal, sanding, traffic services, operation of drawbridges, etc.

Other Expenditures

These include administration, engineering, state highway police, safety, and interest on highway obligations.

It is realized that there is no direct connection between truck taxes and the costs of the state-administered systems. However, the comparison is made to indicate the relative importance of trucking's highway-user tax payments.